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Commissioner for Patents, PO Box 1450,
Alexandria VA 22313-1450 via fax number
703-872-9306 on

October 21, 2004

Patrice Uchno Leland

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Serial No. 10/663,050
(Attorney Docket No. GP-301599)

Filed September 15, 2003

Confirmation No. 1997

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**MAGNETORHEOLOGICAL FLUIDS WITH
STEARATE AND THIOPHOSPHATE
ADDITIVES**

Examiner Carol M. Koslow

AMENDMENT IN RESPONSE TO PAPER NO. 20040712

Mail Stop Amendment
Commissioner for Patents
PO Box 1450
Alexandria VA 22313-1450

In response to the Office Action mailed July 15, 2004, please amend the
above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Remarks/Arguments begin on page 3 of this paper.